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ABSTRACT

To ensure a more uniform accounting system and better communication with its schools, the State of California is introducing a planning-programing-budgeting system in all its public school districts. Schools must (1) identify specific goals for the management of the school system, and (2) subdivide functional areas into manageable units. The use of program budgeting assures uniform accounting and a better relationship among schools, community members, and State agencies. (Chart may reproduce poorly in hard copy.) (RA)

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PPBS - A STATEWIDE APPROACH

by James E. Waters

Procedures Used in Designing and Testing the Program Budgeting and Accounting System

The communications gap affects more than the current generations. It is apparent that there is a communications gap between the public and the school community. To help bridge this gap, the California State Legislature, in 1967, passed legislation that created the Advisory Commission on School District Budgeting and Accounting. The Advisory Commission was assigned to develop and test a program budgeting and accounting system and to advise the California State Board of Education of methods to implement a program budgeting system for California school districts. It also empowered the Advisory Commission to employ independent and qualified consultants to aid in the design of the system.

PPBS Implementation Calendar

Phase I	Initial PPBS Design; Implementation in Six Pilot Districts	1968-69
Phase II	Operational Testing of PPBS Design in Fifteen Pilot Districts	1969-70
Phase III	Modification and Publication of PPBS Users Manual	1970
Phase IV	Implementation of PPBS, Including Regulation and Training	1970-72
	PPBS Format - All California School Districts	1972-73
	Operational	1973-74

The Advisory Commission adopted a five-year implementation schedule that called for two years of system's design and operational testing prior to the commencement of a two-year statewide inservice training program. 1972-73 was designed as the target year for the completion of the necessary steps leading to a new program budgeting and accounting system and the subsequent year, 1973-74 was designed as the first operational year for the new system.

This schedule was adopted and approved as a planning calendar by the State Board. Upon approval, the Advisory Commission began its work.

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The purpose of this paper is to describe the procedures used in designing and operationally testing the system developed by the Advisory Commission on a statewide basis, to delineate the procedures for involvement used by the school district in establishing its goals and objectives, and to present a representative section of the program structure.

The Advisory Commission identified a management consultant firm and six pilot districts in 1968-69. This first year of operation was devoted to the development of the elements of the system.

In 1969-70, eight additional districts and one pilot county superintendent of school's office was added to the pilot program to operationally test the system. County office personnel were trained in the system and they, in turn, trained district personnel in four small districts in the county.

The information and techniques developed in county superintendent's inservice programs and other inservice meetings held within the state formed the basis for the inservice training program being offered to district and county personnel during the current year. Additional inservice training is planned for 1971-72.

Several progress reports have been given to the State Board of Education over the last two years. The latest report, given on November 12, 1970, asked the State Board to begin the process of changing the budgeting, accounting and reporting structure from the current format to a program format. This change would cause financial information to be related to educational programs, such as Science, Math, English, etc., instead of the traditional functions i.e.: Administration, Instruction, etc.

The State Board is currently reviewing the Advisory Commission's proposal and will soon make a decision whether to proceed on the calendar proposed by the Advisory Commission or to alter the calendar and choose an alternative course of action.

Several persons, both critical of the proposed change and supportive of the change, have asked if there has been an evaluation design for the project. This design, it is their contention, should compare the current system with the proposed system in terms of the effectiveness of the systems to communicate to the community, school board, and educator, and, in terms of dollars or some other measure, determine the cost to the public of each system. The Advisory Commission made a considerable effort to design such an evaluative technique. An evaluation design such as this would require some type of beginning point. Since there is no effectiveness measure for a management or communications system or even a cost accounting system that can determine the cost of management of the schools, it is impossible to build a model to derive such an evaluation. The evaluation of the system is left, currently, to the judgment of the Advisory Commission, cooperating statewide organizations, pilot school district school board members and district personnel.

Assisting the Advisory Commission in the evaluation task have been five liaison groups. These groups represent the California Teachers Association, California School Boards Association, California Association of School Administrators, California Association of School Business Officials and the California School Employees Association. These groups have reviewed, analyzed and evaluated the content of the Conceptual Design of the management system, the effect this system is having on the pilot districts and the calendar suggested for implementation of the system on a statewide basis.

While there is a considerable range of opinion as to the impact of the management process developed by the Advisory Commission on the school district and the calendar adopted by the State Board, all those who have participated in the project have recognized that the involvement of community, staff and students required by this system has contributed to the improvement of communications within these groups. This improved communication has manifested itself in many ways. Within the staff of the district there have been significant changes in

the articulation between and among grade levels within subject-matter areas; and school boards have, for the first time, been able to see what the districts' priorities are, in terms of dollars, within the various programs of the district. These and other changes within the district have occurred during and subsequent to the development of the system.

Development of District Goals and Objectives

Involvement of the community in the school district decision-making process is one of the goals of the Advisory Commission. Before effective decisions can be made a specific value system for the district must be established. This value system is developed through a careful look at the district's goals.

While most districts have expressions of their goals, generally these goal statements do not give to the district informative management direction. If the district is to be effective in introducing change within the school district and community, it is necessary that the goals of the district be specific in nature and be written in terms of what the district is trying to accomplish. Specific goals also provide district management a structure for the establishment of a priority system for the allocation of money, personnel and facilities.

The goal structure and the related priority system form the value structure that aids in the development of management objectives. Objectives, which give an indication of the health of the organization in moving towards its goals, must be written so that the anticipated changes within the environment are clearly delineated.

Goals and objectives will vary from district to district. These variations are a result of the district differences ranging from agricultural communities to university oriented suburbs to urban ghettos. However, the procedures for the development of goals and objectives are similar in all districts.

The development of specific goals and objectives is a difficult task. It requires commitment by all concerned. School board members, administrators, teachers, staff, students and parents must give of their time and efforts if the goals and objectives developed for the management of the school are to be

meaningful to all concerned. All the groups mentioned above must be involved in goals and objective definition and expression.

How four California school districts developed their goal structure has been documented in "Evolving Educational Goals for California Schools - Four Case Studies." This pamphlet can be purchased by writing to the:

California School Boards Association
455 Capitol Mall, Suite 375
Sacramento, California 95814

and remitting $1.25 per copy.

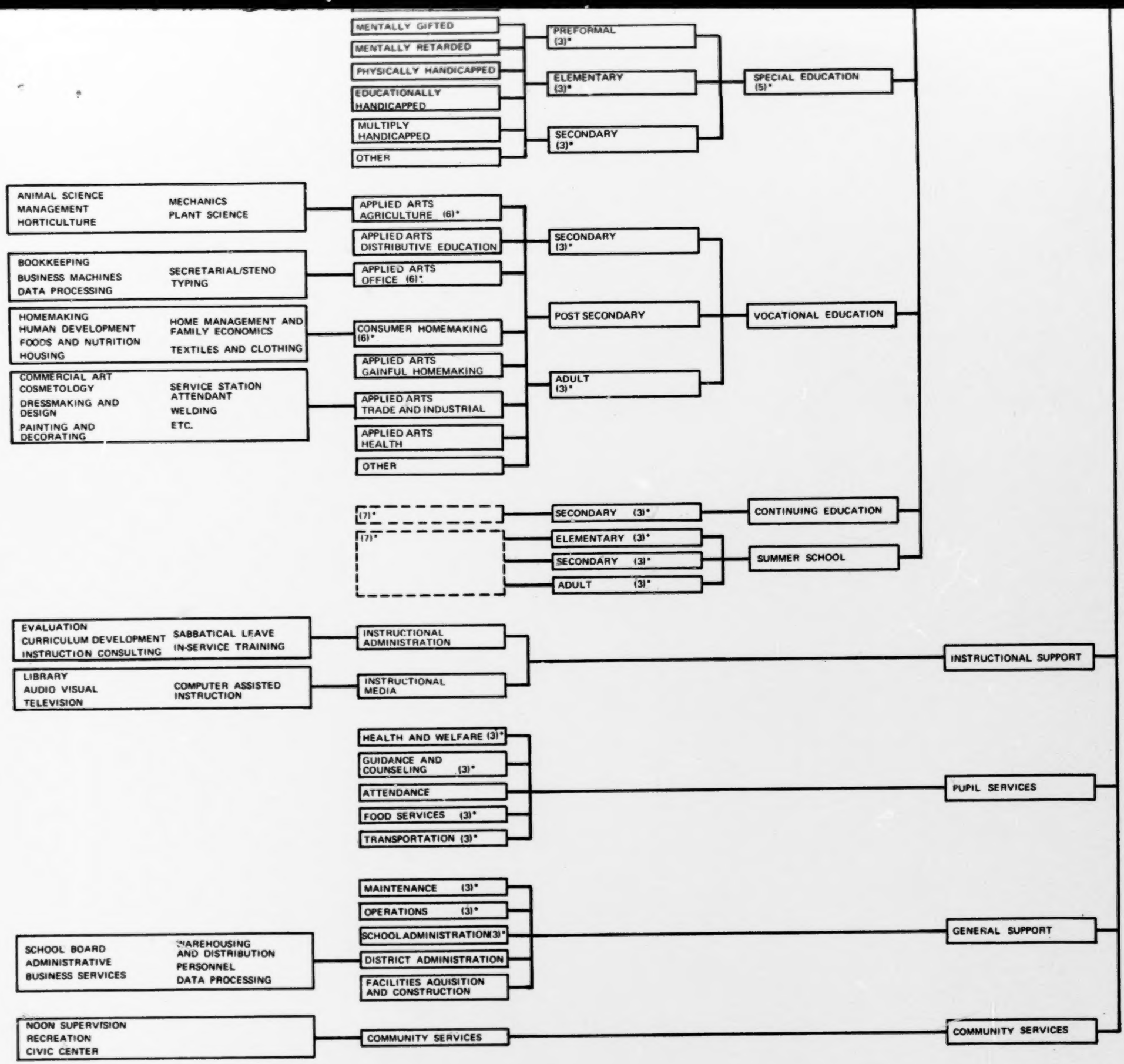
The goals and objectives written in California are not the final answer. School personnel are just now learning how to manage a school system based upon goals and objectives. As educational program managers learn more about the exact expression of what they are trying to accomplish, the objectives that are now being written will change in content. The emphasis should shift from what the learner can demonstrate to what the educator is trying to manage.

The Program Structure as a Framework of the District's Activities

Effective management requires that each task is sub-divided into manageable units. Each unit is identified by the contribution it makes to the success or health of the total system. To illustrate and organize the activities of the district, the Advisory Commission has adopted a program structure.

This sbructure sub-divides the major functions of the district into instructional programs, instructional support programs, pupil service programs, general support programs and community service programs. Instructional programs are sub-divided into general education, special programs, special education, vocational education, continuing education and summer school. The other four areas are sub-divided into the various support services necessary for the efficient operation of the system.

Each instructional program is sub-divided into identifiable subject-matter areas.



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PPBS PROGRAM STRUCTURE

LEVEL VI SUBJECT AREA SUBCLASSIFICATION (1)*	LEVEL V SUBJECT AREA OR DEPARTMENT PROGRAMS (2)*	LEVEL IV LIFESPAN AND SITE PROGRAM GROUPING (3)*	LEVEL III SUBFUNCTIONAL PROGRAM GROUPING	LEVEL II FUNCTIONAL PROGRAM GROUPING	LEVEL I DISTRICT
SPEECH, LISTENING, SPELLING, HANDWRITING, COMPOSITION, LANGUAGE, LIBRARY SKILLS	READING, ENGLISH	PREFORMAL, ELEMENTARY (3)*	GENERAL EDUCATION	INSTRUCTIONAL PROGRAMS	THE SCHOOL DISTRICT
ART, MUSIC	FINE ARTS				
	MATHEMATICS, SOCIAL SCIENCES, SCIENCE, HEALTH, PHYSICAL EDUCATION, OTHER, SELF-CONTAINED CLASSROOM				
CERAMICS, DESIGN, CRAFTS, HISTORY, APPRECIATION, PHOTOGRAPHY, DRAWING AND PAINTING, SCULPTURE, COMMERCIAL	FINE ARTS - ART	SECONDARY (3)*			
INSTRUMENTAL, THEORY AND APPRECIATION, VOCAL	FINE ARTS - MUSIC				
DRAMA (4)*	FINE ARTS - DRAMA				
JOURNALISM, LITERATURE, READING, SPEECH, WRITING	ENGLISH				
	FOREIGN LANGUAGE				
ALGEBRA, GEOMETRY, STATISTICS, TRIGONOMETRY	MATHEMATICS				
AQUATICS, BODY DYNAMICS, DANCE, GYMNASTICS, INTERSCHOLASTIC SPORTS, SPECIAL	PHYSCIAL EDUCATION				
ASTRONOMY, BIOLOGY, CHEMISTRY, GEOLOGY, LIFE SCIENCE, PHYSICS, PHYSICAL SCIENCE, PHYSIOLOGY	SCIENCE				
AUTOMOTIVE AND POWER MECHANICS, DRAFTING, ELECTRICITY AND ELECTRONICS, GRAPHIC ARTS, METALS, PLASTICS, WOODS	INDUSTRIAL ARTS	ADULT (3)*			
	DRIVER EDUCATION				
ANTHROPOLOGY, ECONOMICS, GEOGRAPHY, GOVERNMENT, HISTORY, HUMANITIES, CULTURAL STUDIES, PSYCHOLOGY, SOCIOLOGY	SOCIAL SCIENCE AND HISTORY				
	OTHER				
	COMPENSATORY PRESCHOOL (AB 1331), HEADSTART, COMPENSATORY, MILLER-UNRUH, OTHER	PREFORMAL (3)*, ELEMENTARY (3)*, SECONDARY (3)*	SPECIAL PROGRAMS		
	MENTALLY GIFTED, MENTALLY RETARDED, PHYSICALLY HANDICAPPED	PREFORMAL (3)*, ELEMENTARY	SPECIAL EDUCATION		

If the district desires to identify sites prior to the identification of subject-matter areas, it is committed to a line-staff organizational chart in which the principal of the site is the responsible person for the programs contained within that site. If the district desires to identify site subsequent to the educational programs, then that district must resolve the problem of the assignment of the responsibility of the program. The basic questions relate to whether the principal is an administrative manager and/or is an instructional leader. If the principal attempts to take on both roles,he may find he has defined for himself an unmanageable task.

The two main purposes of identifying subject-matter areas in the instructional program are to facilitate communication between all members of the educational community and to identify educational priorities in terms of the dollars allocated to the various school programs.

The Advisory Commission has identified eleven subject-matter areas at the secondary level and nine areas at the elementary level. These subject-matter areas conform to the areas identified in the California Education Code.

Over the years, as the community and educators learn to define more clearly what they are trying to change and support, the program structure should be modified and the program identifications should change in character.

Conclusion

The need for better tools of communication in education is so apparent that no case need to be built to support this contention. The Advisory Commission on School District Budgeting and Accounting in California has begun to attack this problem by introducing and managing a process that will affect the budgeting and accounting systems of the school districts of California.

This process requires that school district personnel identify specific goals and objectives for the management of the school system and sub-divide the identified functional areas into manageable units.